

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
NORTHERN DIVISION**

GOFF GROUP, INC., et al.,

Plaintiffs,

V.

PHOENIX-DURANGO, LLC, et al.,

Defendants.

V.

GOFF GROUP, INC., et al.,

Counterclaim Defendants.

CASE NO. 2:06-cv-00389-SRW

ANSWER OF GENERAL ELECTRIC CAPITAL CORPORATION

Comes now General Electric Capital Corporation (“GE Capital”), one of the Counterclaim Defendants in this matter, and answers the Counterclaim of Phoenix Durango, LLC, as follows:

1. GE Capital admits that it is a Delaware corporation with its principal headquarters in Connecticut.

2. GE Capital admits that it holds a judgment lien in the amount of \$700,000.00 against, among others, John Goff and Goff Group, Inc., the Plaintiffs in this matter. See, e.g., Certificate of Judgment, Exhibit “A” hereto.

3. GE Capital admits that if Phoenix-Durango succeeds on its claim of judicial foreclosure that GE Capital is entitled to receive any proceeds that might be available to it according to its level of seniority with respect to any other lien holders.

4. None of the other allegations in the Counterclaim are directed toward GE Capital and, therefore, no response appears to be required from GE Capital as to those additional allegations. To the extent that any such response is, indeed, required, GE Capital is without sufficient information to admit or deny such allegations and demands strict proof thereof.

Respectfully submitted,

/s/ George M. Neal, Jr.

George M. Neal, Jr. (NEAL7741)

/s/ Anthony R. Smith

Anthony R. Smith (SMIT1150)

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CERTIFICATE OF SERVICE

I hereby certify on this the 21st day of June, 2006 that I have electronically filed the foregoing with the Clerk of Court using the CM/ECF System which will send notification of such filing to the following:

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AND I hereby certify that I have mailed by United States Postal Service the document to the following non-CM/ECF participants:

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